

Serial No. 10/797,081

Attorney Docket No. 01-592

BEST AVAILABLE COPY**REMARKS**

Claims 1-15 are pending. Claims 7 and 8 have been withdrawn. Claims 13-15 are new. The applicants respectfully request reconsideration and allowance of this application in view of the above amendments and the following remarks.

Claims 1, 2, 4-6, 9, 10 and 12 were rejected under 35 USC 103(a) as being unpatentable over Nagao *et al.* The applicants respectfully request that this rejection be withdrawn for the following reasons.

The examiner continues to assert that the pixel electrode 111 of Nagao *et al.* constitutes a resistor. However, the pixel electrode 111 cannot be considered a "thin film resistive element." The examiner contends that the pixel electrode 111 can be considered a thin film resistance element because it inherently has a resistance. This contention is completely unreasonable. The pixel electrode 111 is disclosed by Nagao *et al.* as being made from conductive film or metal film in [0086]. That is, the interpretation asserted by the examiner is contrary to what Nagao *et al.* describes.

Further, the purpose of the flattening performed in Nagao *et al.* is to improve the wire reliability, orientation control of the liquid crystal and reflectance of the display device. In comparison, in the present invention, the flattening is performed to improve deviation of the resistance when a thin film resistance element is disposed on a step. In view of this difference, the applicants respectfully submit that Nagao *et al.* does not disclose or suggest a thin film resistance element as recited in claim 1. Therefore, because Nagao *et al.* fails to disclose or suggest a thin film resistance element or the step as discussed above, the rejection of claims 1, 2, 4-6, 9, 10 and 12 under 35 U.S.C. 103(a) should be withdrawn.

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Claims 1, 3, 6 and 9-12 have been rejected under 35 U.S.C. 103(a) as being obvious over Shiiki *et al.* in view of Nagao *et al.* This rejection is respectfully traversed.

The published application of Shiiki *et al.* discloses a method for manufacturing a semiconductor device in which a resistor is formed on a field region through leveled insulating film and on an active region where the semiconductor element is formed. The top surface of the insulating film 17 is leveled by CMP in order to increase the accuracy of the resistance 18 when it is formed on the insulating film 17.

However, the Shiiki *et al.* reference fails to disclose or suggest a taper angle, at which a line connecting the local maximum and minimum points of a step on the upper surface of the interlayer insulating film beneath an area where the thin film resistance element is formed intersects the surface of the semiconductor substrate, is set to be within a range that is greater than 0° and less than or equal to 10°.

Further, the applicants disagree that one skilled in the art would be motivated to modify the method of Shiiki *et al.* to employ the method of forming the film 403 taught by Nagao *et al.* for the purpose of obtaining a relatively flat surface. The purpose of the flattening performed in Nagao *et al.* is to improve the wire reliability, orientation control of the liquid crystal and reflectance of the display device. The Shiiki *et al.* disclosure mentions no such liquid crystal, wire reliability or reflectance concerns. Therefore, one skilled in the art would not be motivated to modify the method of Shiiki *et al.* with the method of Nagao *et al.* in the matter asserted in the office action. Therefore, the applicants request that this rejection be withdrawn.

Claims 13-15 are new. Claims 13-15 are each dependent on claim 1 and are therefore claims 13-15 are considered to be patentable for the reasons given above with respect to claim 1.

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In view of the foregoing, the applicants respectfully submit that this application is in condition for allowance. A timely notice to that effect is respectfully requested. If questions relating to patentability remain, the examiner is invited to contact the undersigned by telephone.

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Respectfully submitted,



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